

DOCUMENT RESUME

03393 - [A2693855]

Requirement for Prompt Payment of Bills Rendered by Public Printer. B-189865. September 22, 1977. 2 pp.

Decision by Robert F. Keller, Deputy Comptroller General.

Issue Area: Facilities and Material Management (700).

Contact: Office of the General Counsel: General Government Matters.

Budget Function: General Government: Central Fiscal Operations (803).

Organization Concerned: General Services Administration; Government Printing Office.

Authority: 44 U.S.C. 310. 7 GAO 8.4(1)(c).

Larry S. Golden, Authorized Certifying Officer for the General Services Administration (GSA), Region 6, requested a decision regarding payment of the Government Printing Office (GPO) invoices without prepayment audit. Prompt payment is required of bills rendered by the Public Printer for supplies ordered from GPC in advance of work if so requested, and these bills are exempted from audit or certification prior to payment. GSA, to comply with the statute, must pay such bills without prepayment audit if the audit would delay payment. (Author/SC)

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# DECISION



*J. R. Caplow*  
THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548

FILE: B-189865

DATE: September 22, 1977

MATTER OF: Requirement for Prompt Payment of Bills  
Rendered by Public Printer

DIGEST: 44 U.S.C. § 310 (1970) requires prompt payment by executive departments and independent establishments of bills rendered by Public Printer for supplies ordered from Government Printing Office, in advance of work if so requested, and exempts these bills from audit or certification prior to payment. General Services Administration, to comply with statute, must pay such bills without prepayment audit if audit would delay payment.

This decision is in response to a request by Larry S. Golden, Authorized Certifying Officer, Region 6, General Services Administration (GSA) for a decision with respect to the payment of Government Printing Office (GPO) invoices without prepayment audit.

GSA receives the invoices in question from GPO on GPO Form 400 (R-11-75). The statement, "Prompt settlement by check, payable to the Public Printer is required (44 U.S.C. 310)," appears on the invoice. 44 U.S.C. § 310 (1970) provides:

"An executive department or independent establishment of the Government ordering printing and binding or blank paper and supplies from the Government Printing Office shall pay promptly by check to the Public Printer upon his written request, either in advance or upon completion of the work, all or part of the estimated or actual cost, as the case may be, and bills rendered by the Public Printer are not subject to audit or certification in advance of payment. Adjustments on the basis of the actual cost of delivered work paid for in advance shall be made monthly or quarterly and as may be agreed by the Public Printer and the department or establishment concerned."

The Certifying Officer expresses doubt as to the legality of paying GPO invoices prior to audit because they do not identify the

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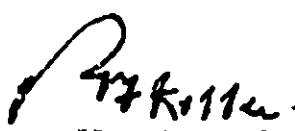
commodities or services for which GSA is being billed, the unit price of the item, the shipping destination, or the customer purchase order number, although he recognizes that 44 U.S.C. § 310 (1970) expressly exempts bills submitted by the Public Printer from audit or certification in advance of payment.

The statutory exemption of GPO bills from prepayment audit mandates prompt collection of accounts receivable established on the basis of bills to other Government agencies. Indeed, the Public Printer is entitled to payment not only prior to audit of his bill but, upon his written request, prior to completion of the work. Accordingly, written requests by the Public Printer for payment must be honored by GSA. Payment of an acceptable invoice may not be delayed in order to complete a prepayment audit.

We note in this connection that the invoices appear to contain sufficient information to identify the items for which GSA is being billed, the quantity, and the unit price. For example, the copies of the two GPO invoices provided by the Certifying Officer specify the customer's order number, which in both cases correctly corresponds to the numbers of the GSA requisitions being filled (copies of which were also provided). By referring back to the requisitions, GSA can determine the nature of the order and the intended shipping destinations. The total quantity and total price are given on the invoices. Unit price can be determined from that information. Thus, the invoices in question would appear to constitute acceptable invoices for purposes of payment prior to audit.

Once payment has been made, as required by the statute, any deficiency or discrepancy which GSA may discover in the course of verifying receipt of goods or services from GPO may be adjusted either by agreement with the Public Printer pursuant to 44 U.S.C. § 310 (1970) in the case of advance payments or, in the case of a disputed bill, by submitting the bill together with the applicable documents and reports to the Claims Division, United States General Accounting Office, Washington, D.C. 20548, for settlement in accordance with 7 GAO § 8.4(1)(c) (October 1, 1967).

Deputy

  
Comptroller General  
of the United States